

EXHIBIT F

BKG 2018-02-19 nr 116

Statens regnskabsvæsen mv.

§ 11

Institutioner, der er omfattet af § 2, stk. 1, nr. 1, er forpligtet til at anvende det af Moderniseringsstyrelsen administrerede koncernsystem, jf. kapitel 8.

Stk. 2.

Institutioner, der er omfattet af § 2, stk. 1, nr. 1, er endvidere forpligtet til at anvende de systemer på økonomi-, betalings-, HR- og lønområdet, der stilles til rådighed af Moderniseringsstyrelsen.

Stk. 3.

Tilslutning til de i § 11, stk. 1 og 2, nævnte systemer sker efter nærmere aftale med Moderniseringsstyrelsen.

Stk. 4.

Anvendelse af andre systemer end de i stk. 2 nævnte, forudsætter Finansministeriets godkendelse. En godkendelse forudsætter, at de pågældende områder betjener sig af et system, der tilgodeser de informations-, sikkerheds-, kontrol- og tidsmæssige krav, der til enhver tid gælder for de i stk. 2 nævnte systemer. En tilladelse forudsætter endvidere, at data kan udveksles elektronisk eller på anden måde med Moderniseringsstyrelsens systemer. Finansministeriet orienterer Rigsrevisionen om eventuelle godkendelser.

Stk. 5.

Institutioner, der anvender supplerende systemer til at understøtte digitaliseringen af regnskabsvæsenet, skal sikre, at den supplerende systemløsning til stadighed understøtter gældende statslige standarder. Rigsrevisionen skal have adgang til at udtale sig inden ibrugtagningen af supplerende systemer, såfremt disse har betydning for revisionen.

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Government accounting, etc

§ 11

Institutions that are covered by § 2, paragraph 1, no. 1, are obliged to use the management systems provided by the Agency for Modernisation, cf. chapter 8.

Paragraph 2.

Institutions, that are covered by § 2, paragraph 1, no. 1, are required to use those systems, as provided by the Agency for Modernisation, in areas involving the economy, payments, HR and payroll.

Paragraph 3.

In connection with the systems mentioned in § 11, paragraph 1 and 2 happen according to agreement with the Agency for Modernisation.

Paragraph 4.

Use of systems other than those mentioned in paragraph 1 must be approved by the Ministry of Finance. Approval is granted under the presumption that such systems meet the same information, safety, control and time requirements as those pre-approved systems mentioned in paragraph 2. Furthermore, approval of said systems requires that data is available to be shared with the Agency for Modernisation's systems via electronic transfer or some other method. The Ministry of Finance must inform the National Audit Office of any such approvals.

Paragraph 5.

Institutions that use supplementary systems to support the digitization of the accounting system must ensure that the supplementary systems continuously support applicable state standards. The National Audit Office reserves the right to evaluate such supplementary systems prior to their implementation if such systems will impact audit purposes.